

ABSTRACT OF THE DISCLOSURE

A magnetic element has a shape in which the outside portions of a lower shield layer and an upper shield layer, which protrude from both side ends of a trailing-side ABS to both side ends of a slider, retreat from a magnetic functional portion G so as not to be exposed at a protecting layer. Therefore, it is possible to decrease a flying amount between the magnetic functional portion and a disk, and impart design freedom to the slider, thereby permitting the manufacture of a magnetic head having excellent corrosion resistance and adaptable to a higher recording density.